

**OTP-906**SF# 46853  
(R3 / 1-08)

## INDIANA DEPARTMENT OF REVENUE

**Other Tobacco Products Tax Licensed  
Distributor's Monthly Return**

Reporting Period \_\_\_\_\_ Year \_\_\_\_\_

**IMPORTANT:** A return must be filed each period within 15 days from the end of the reporting period even if there is no tax due.

Name of Licensed Distributor (As indicated on license)		OTP License Number
Address		Federal I.D. Number or SSN
City	State	Zip Code

1. Receipts of Other Tobacco Products (From Attached Schedule 907).....	1.
2. Shipped Out-of-State (From Attached Schedule 907).....	2.
3. Returned to Manufacturer (From Attached Schedule 907).....	3.
4. Destroyed By Distributor (From Attached Schedule 908).....	4.
5. Sales to Federal Government (From Attached Schedule 907).....	5.
6. Tax Paid Purchases from other Licensed Distributors (From Attached Schedule 907).....	6.
7. Bad Debt Deduction (From Line 12 of Attached Schedule OTP-BD).....	7.
8. Total Deduction (Add Lines 2, 3, 4, 5, 6, and 7).....	8.
9. Total Taxable Tobacco (Line 1 minus Line 8).....	9.
10. Tax Due (Multiply Line 9 by 24% [.24]).....	10.
11. Less Collection Allowance (Multiply Line 10 by .006. Only allowed if timely filed.).....	11.
12. Tax Due or Refund.....	12.
13. Penalty (10% of tax rate due or \$5.00 whichever is greater if filed late).....	13.
14. Interest (at current rate).....	14.
15. Refund Claimed (See Instructions Line 15).....	15.
16. Total Remittance (Attach check or money order).....	16.

Make check or money order payable to: Indiana Department of Revenue

**Mail to:** Indiana Department of Revenue

P.O. Box 6114

Indianapolis, IN 46206-6114

I hereby declare under penalties of perjury that the information contained in this return, including accompanying schedules and statement, is true, correct, and complete to the best of my knowledge and belief.

**For questions related to the form, call (317)615-2561****For Department Use Only**

Signature of Taxpayer or Agent	Title
Telephone Number	Date

A	
B	
C	
D	
E	

Additional Forms can be Found on the Web:

**[www.in.gov/dor/taxforms](http://www.in.gov/dor/taxforms)**

## Filing instructions for OTP-906

- Line 1: (A) In-State Distributor - Indicate the total of all receipts (mfg. Wholesale price) from manufacturer, other licensed distributors, or unlicensed distributors from Form OTP-907, Schedule A.
- (B) Out-of-State Distributor - Indicate the total of all shipments (mfg. Wholesale price) shipped into state from Form OTP-907, Schedule B.
- Line 2: Indicate the total of merchandise (mfg. Wholesale price) shipped out-of-state from Form OTP-907, Schedule C.
- Line 3: Indicate the total of merchandise (mfg. Wholesale price) returned to manufacturers from Form OTP-907, Schedule D. (A credit memo **MUST** be attached.)
- Line 4: Indicate the total of merchandise (mfg. Wholesale price) that was destroyed by distributor from Form OTP-908.
- Line 5: Indicate the total of tax paid merchandise (Wholesale price) sold to Federal Government from Form OTP-907, Schedule E.
- Line 6: Indicate the total of tax paid merchandise (Wholesale price) purchased from other licensed distributors from Form OTP-907, Schedule F.
- Line 7: Enter bad debt amount from line 12 of Schedule OTP-BD.
- Line : 8 Total lines 2 through 7.
- Line 9: Total Taxable Tobacco: Line 1 minus Line 8.
- Line 10: Tax Due, Multiply Line 9 by twenty-four percent (24%).
- Line 11: Collection Allowance: Multiply Line 9 by sixtenths of one percent (.6%).
- Line 12: This is the tax due or refund. Line 10 minus Line 11.
- Line 13: Penalty for late filed reports. Penalty is ten percent (10%) of the total tax due or five dollars (\$5.00), whichever is greater. On a late report with no tax liability the penalty is five dollars (\$5.00).
- Line 14: Interest due on late filed reports. To calculate interest on a delinquent report, multiply the tax due by the current annual rate. Divide by 365 and multiply by the number of days late.
- Line 15: Refund claimed for this particular month. There are no carry forward of refunds. If a refund is due to a bad debt, attach verification and complete refund form GA-110L.
- Line 16: Total Tax Due: Line 12 + 13 + 14. Enclose your remittance for this amount. Make check payable to "Indiana Department of Revenue."

I.C. 6-7-2 Chapter 2 Section 6: "Wholesale Price" means the price at which the manufacturer of the tobacco products sells to distributors excluding any discount or other reduction. (Free goods must be included in total invoice price).

For questions related to this form, email: [INCigTax@dor.in.gov](mailto:INCigTax@dor.in.gov)